

W6

**Excise Warehouse
Remittance advice for tobacco goods**

Notes for completing form W6

This form is for Excise Duty and Value Added Tax on tobacco goods only. Complete a separate form for each proprietor of the goods. All entries must be clear. Do not overwrite, rub out or use correcting fluid on entry errors. You must rule through and arrange for the signatory to initial any amendments. You must also rule through any unused lines.

You can avoid financial penalties by making sure that you have given complete and accurate information on this form and that you submit the form and pay the duty due prior to release of the goods from the warehouse. You have the right to appeal if we impose such a penalty.

Registration number

Complete using the VAT Registration Number.

Warehouse code

This is your warehouse authorisation number.

Consecutive reference number

Insert a Consecutive Reference Number (CRN) that cross refers to the business records of the despatching warehousekeeper. It must be readily identifiable to the relevant stock accounting period. The CRN must not exceed 7 digits and it must consist of numbers only. Duplicate CRNs must not be used in the same period, unless we ask you to do so.

Calculation of Excise Duty

Details of the tax types and duty rates are in www.gov.uk/government/publications/excise-tax-types-excise-duty-rates-and-supplementary-guidance/goods-liable-to-excise-duty

Section 1

Line 1

Show the total retail value in the first box;

In the Rate of duty box enter the percentage rate of duty.

Line 2

Show the quantity in thousands, for example, for 20,000 cigarettes enter 20.00;

In the Rate of duty box enter the current rate of duty.

Sections 2 to 6

Enter the quantity in kilograms truncated to 2 decimal places;

In the Rate of duty box enter the current rate of duty.

For cigarettes only you should also include a separate statement showing an analysis of the overall totals by:

- a) brand
- b) total cigarettes of that brand
- c) recommended retail price of pack

Value for VAT

This can vary. If, whilst in warehouse, the goods have been subject to a supply, or additional services such as storage or handling, it may affect the VAT position. You can find detailed guidance in Notice 702/10 imports. Note that the value for VAT must include Excise Duty in all cases (and customs duty if applicable).

Underpayments and Overpayments

It is advisable to use separate forms, clearly noted, for detailing any underpayments or overpayments uncovered - include a cross reference to the previous mistaken entry, with a brief description of the reason for the error.

Value for VAT – supplementary guidance from 1 January 2021

From 1 January 2021, there are changes in the way that VAT is accounted for on goods brought into the UK from the EU or third countries. Separate forms, clearly noted, will need to be used detailing the different types of removal from excise warehouse. These are listed below for removals from GB and NI warehouses.

For guidance on using postponed VAT accounting, go to www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return

For guidance on how to complete your VAT return when using postponed VAT accounting, go to www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat

Goods removed from an excise warehouse in Great Britain

Goods entering GB from the EU before 1 January 2021, and released from duty suspense in an excise warehouse on or after 1 January 2021

EC free circulation goods subject to acquisition VAT procedures. In these cases complete the Value/Rate boxes and enter 'ACQ VAT' in the amount of VAT box. Please retain this information for your records.

EC free circulation goods where the requirement to account for acquisition VAT is extinguished because the goods are supplied on whilst in warehouse in GB. Supply VAT is due. Complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.

Goods entering GB from the EU or third countries under customs rules, and released from duty suspense in an excise warehouse on or after 1 January 2021

To use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate boxes and enter 'ACQ VAT' in the Amount of VAT box. Please retain this information for your records. Please ensure that you retain evidence of how you calculate the value for VAT declared. You will need this to complete your VAT return as you will not receive a monthly postponed import VAT statement.

If you do not wish to use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.

Goods produced in GB or NI which are supplied in warehouse in GB

Supply VAT is due on the last supply made in warehouse. Complete the Value/Rate/amount boxes.

You will receive a C79 certificate to support your claim for input tax deduction.

Goods removed from an excise warehouse in Northern Ireland

Goods entering NI from the EU and released from duty suspense in an excise warehouse

There will be no change to the way that VAT is accounted for. This means that where you enter 'ACQ VAT' it means acquisition VAT, and it is essential that this is shown on a separate form from entries in the next category.

Goods entering NI from third countries under customs rules, and released from duty suspense in an excise warehouse on or after 1 January 2021

To use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate boxes and enter 'ACQ VAT' in the Amount of VAT box. Please retain this information for your records. Please ensure that you retain evidence of how you calculate the value for VAT declared. You will need this to complete your VAT return as you will not receive a monthly postponed import VAT statement.

If you do not wish to use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.

Goods produced in GB or NI which are supplied in warehouse in NI

Supply VAT is due on the last supply made in warehouse. Complete the Value/Rate/amount boxes.

You will receive a C79 certificate to support your claim for input tax deduction.



Excise Warehouse Remittance advice for tobacco goods

Please read the notes before completing this form

Date

Consecutive reference number

Proprietor of Goods details	Warehousekeeper details
Name	Name
Address	Address
.....
.....
..... Postcode Postcode

Proprietor of Goods registration number

Declarant registration number (if different to above)

Warehouse code

For HMRC use

Date of receipt

Calculation of Excise Duty			
Tobacco product	Rate of duty	Amount of Excise Duty £	
Section 1			
Cigarettes	Retail value £		
3 1 6 1 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
Quantity (thousands)			
3 1 6 1 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
Section 2			
Cigars	Quantity (kilos)		
3 1 6 1 5	<input type="text"/>	<input type="text"/>	<input type="text"/>
Section 3			
Hand rolling tobacco	Quantity (kilos)		
3 1 6 1 9	<input type="text"/>	<input type="text"/>	<input type="text"/>
Section 4			
Other smoking tobacco	Quantity (kilos)		
3 1 6 2 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
Section 5			
Chewing tobacco	Quantity (kilos)		
3 1 6 2 7	<input type="text"/>	<input type="text"/>	<input type="text"/>
Section 6			
Tobacco for heating	Quantity (kilos)		
3 1 6 3 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
		Total Excise Duty	<input type="text"/>

Late item *Yes/No

Amount of payment

£.....

Cashier

Data input

Value for VAT	Rate of VAT	Amount of VAT
3 1 8 1 3 <input type="text"/>	<input type="text"/>	<input type="text"/>
		Grand total due <input type="text"/>

Checked by

.....

Declaration

I.....declare that the information given on this form is true and complete.
(name in capital letters)

SignaturePhone number
(*Proprietor/partner/director or duly authorised person) *Delete as necessary